

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*  
*al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17-BK-3283-LTS

(Jointly Administered)

**TWENTY-EIGHTH NOTICE OF TRANSFER OF CLAIMS TO  
ADMINISTRATIVE CLAIMS RECONCILIATION**

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To the Honorable United States District Judge Laura Taylor Swain:

1. On March 12, 2020, this Court entered the *Order (A) Authorizing Administrative Reconciliation of Claims, (B) Approving Additional Form of Notice, and (C) Granting Related Relief* [ECF No. 12274] (the “ACR Order”). The ACR Order authorized the Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Highways and Transportation Authority (“HTA”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Electric Power Authority (“PREPA”), and the Puerto Rico Public Buildings Authority

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

(“PBA,” and together with the Commonwealth, HTA, ERS, and PREPA, the “Debtors”) to resolve certain Pension/Retiree Claims, Tax Refund Claims, Public Employee Claims, and Grievance Claims (each as defined in the ACR Order) utilizing the Debtors’ existing administrative reconciliation processes (“Administrative Claims Reconciliation”).

2. Pursuant to the ACR Order, the Debtors hereby transfer the claims identified on Exhibit A hereto (the “Twenty-Eighth ACR Designated Claims”) into Administrative Claims Reconciliation. Each of the Twenty-Eighth ACR Designated Claims shall be resolved utilizing the Pension/Retiree Procedures, the Tax Refund Procedures, the Public Employee Procedures, and/or the Grievance Procedures (each as defined in the ACR Order), as applicable and as set forth on Exhibit A hereto.

3. As directed by the ACR Order, the Debtors shall serve a copy of the ACR Transfer Notice (as defined in the ACR Order) on each claimant whose claim is identified on Exhibit A hereto (the “Twenty-Eighth ACR Designated Claimants”).

4. Kroll Restructuring Administration LLC is hereby authorized and directed to designate the Twenty-Eighth ACR Designated Claims as “Subject to Administrative Reconciliation” on the Claims Registry in the Title III cases.

5. The Debtors shall serve copies of this notice upon the Twenty-Eighth ACR Designated Claimants listed on Exhibit A and the Master Service List (as defined by the *Sixteenth Amended Case Management Procedures* [Case No. 17-3283, ECF No. 20190-1]). This notice is also available on the Debtors’ case website at <https://cases.ra.kroll.com/puertorico>.

Dated: December 20, 2022  
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

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